

2014-118 AUDIT SCOPE AND OBJECTIVES

California Department of Developmental Services—Parental Fee Program

The audit by the California State Auditor will provide independently developed and verified information related to the California Department of Developmental Services' (Developmental Services) Parental Fee Program, and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine the roles and responsibilities of Developmental Services and any other entities involved in the Parental Fee Program, including roles in determining and assessing parental fees.
3. Review Developmental Services' policies, procedures, and practices for calculating and assessing parental fees to ensure they comply with all relevant laws, rules, and regulations.
4. Evaluate whether the criteria used in calculating fees are clear, unambiguous, and are consistent with existing laws, rules, and regulations.
5. For the past three years, determine the amounts of parental fees assessed and collected. In addition, from a selection of program files for the past three years:
 - a. Identify the parental fees assessed and verify whether Developmental Services calculated that amount consistent with its process for establishing these fees and any relevant laws, rules, or regulations. Identify and determine the reasons for any inconsistencies.
 - b. Determine if Developmental Services collected all delinquent parental fees and evaluate the process it uses to collect delinquent parental fees.
6. Review and evaluate Developmental Services' policies, procedures, and practices regarding the Parental Fee Program appeals process and determine if they are reasonable and comply with relevant laws, rules, and regulations. Further, evaluate its process for informing families of the appeal process and outcomes.
7. For each of the past three years, identify the number of appeals related to the Parental Fee Program and, to the extent possible, the length of the process and the outcomes of the appeals. Review a selection of appeals filed in order to:
 - a. Determine if Developmental Services conducted the appeals consistent with its process and with any relevant laws, rules, and regulations. Identify and determine the reasons for any inconsistencies.
 - b. Review and assess the length of the appeals and the outcomes. Identify the reasons for the outcomes.
8. Review and assess any other issues that are significant to the audit.